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18
990-T

Form

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No 1545-0687

2009Department of the Treasury
Internal Revenue ServiceFor calendar year 2009 or other tax year beginning 2009, and
ending 20 ▶ See separate instructions.Open to Public Inspection
for 501(c)(3) Organizations Only**A** ☐ Check box if
address changed**B** Exempt under section

- ☒ 501(c) (3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

**Print
or
Type**Name of organization (☐ Check box if name changed and see instructions)**BRIGHAM YOUNG UNIVERSITY**

Number, street, and room or suite no. If a P O box, see page 8 of instructions

B-280 ASB PO BOX 21128

City or town, state, and ZIP code

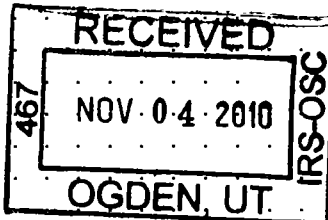
PROVO, UT 84602**D Employer identification number**
(Employees' trust, see instructions for Block D
on page 9)**87 0217280****E Unrelated business activity codes**
(See instructions for Block E on page 9)**445100 111900****C** Book value of all assets
at end of year**F** Group exemption number (See instructions for Block F on page 9.) ▶**G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust**H** Describe the organization's primary unrelated business activity. ▶ **Grocery Sales and Farming****I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☒ Yes ☐ No
If "Yes," enter the name and identifying number of the parent corporation ▶ **The Church of Jesus Christ of LDS 23-7300405****J** The books are in care of ▶ **BRIGHAM YOUNG UNIVERSITY**Telephone number ▶ (**801**) **422-6631****Part I Unrelated Trade or Business Income**

| | (A) Income | (B) Expenses | (C) Net |
|---|---------------------|---------------|----------------|
| 1a Gross receipts or sales 2,676,533 | | | |
| b Less returns and allowances | | | |
| c Balance ▶ | 1c 2,676,533 | | |
| 2 Cost of goods sold (Schedule A, line 7) | 2 1,814,100 | | |
| 3 Gross profit. Subtract line 2 from line 1c | 3 862,433 | | |
| 4a Capital gain net income (attach Schedule D) | 4a | | |
| b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) | 4b | | |
| c Capital loss deduction for trusts | 4c | | |
| 5 Income (loss) from partnerships and S corporations (attach statement) | 5 | | |
| 6 Rent income (Schedule C) | 6 | | |
| 7 Unrelated debt-financed income (Schedule E) | 7 | | |
| 8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F) | 8 | | |
| 9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) | 9 | | |
| 10 Exploited exempt activity income (Schedule I) | 10 | | |
| 11 Advertising income (Schedule J) | 11 62,532 | 37,760 | 24,772 |
| 12 Other income (See page 10 of the instructions; attach schedule.) | 12 | | |
| 13 Total. Combine lines 3 through 12 | 13 924,965 | 37,760 | 887,205 |

Part II Deductions Not Taken Elsewhere (See page 11 of the instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

| | | |
|---|-------------------|-------------------|
| 14 Compensation of officers, directors, and trustees (Schedule K) | 14 | |
| 15 Salaries and wages | 15 521,501 | |
| 16 Repairs and maintenance | 16 17,853 | |
| 17 Bad debts | 17 | |
| 18 Interest (attach schedule) | 18 | |
| 19 Taxes and licenses | 19 28,942 | |
| 20 Charitable contributions (See page 13 of the instructions for limitation rules.) | 20 5,582 | |
| 21 Depreciation (attach Form 4562) | 21 52,501 | |
| 22 Less depreciation claimed on Schedule A and elsewhere on return | 22a | 22b 52,501 |
| 23 Depletion | 23 | |
| 24 Contributions to deferred compensation plans | 24 | |
| 25 Employee benefit programs | 25 | |
| 26 Excess exempt expenses (Schedule I) | 26 | |
| 27 Excess readership costs (Schedule J) | 27 | |
| 28 Other deductions (attach schedule) | 28 209,643 | |
| 29 Total deductions. Add lines 14 through 28 | 29 836,022 | |
| 30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | 30 51,183 | |
| 31 Net operating loss deduction (limited to the amount on line 30) | 31 | |
| 32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 | 32 51,183 | |
| 33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.) | 33 1,000 | |
| 34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 | 34 50,183 | |



9 Alcohol Fuel Mixture Credit

Registration No. ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

| | (b) Rate | (c) Gallons of alcohol | (d) Amount of credit | (e) CRN |
|--|----------|------------------------|----------------------|---------|
| a Alcohol fuel mixtures containing ethanol | \$.45 | | \$ | 393 |
| b Alcohol fuel mixtures containing alcohol (other than ethanol) | .60 | | | 394 |

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

| | (b) Rate | (c) Gallons of biodiesel or renewable diesel | (d) Amount of credit | (e) CRN |
|---|--------------|--|----------------------|---------|
| a Biodiesel (other than agri-biodiesel) mixtures | \$1 00/ 000* | | \$ | 388 |
| b Agri-biodiesel mixtures | \$1 00/ 000* | | | 390 |
| c Renewable diesel mixtures | \$1 00/ 000* | | | 307 |

*This rate applies after December 31, 2009.

11 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

| | (a) Type of use | (b) Rate | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|---|-----------------|----------|--|----------------------|---------|
| a Liquefied petroleum gas (LPG) | | \$.183 | | \$ | 419 |
| b "P Series" fuels | | .183 | | | 420 |
| c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.) | | .183 | | | 421 |
| d Liquefied hydrogen | | .183 | | | 422 |
| e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | | .243 | | | 423 |
| f Liquid fuel derived from biomass | | .243 | | | 424 |
| g Liquefied natural gas (LNG) | | .243 | | | 425 |
| h Liquefied gas derived from biomass | | .183 | | | 435 |

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ►

| | (b) Rate | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|---|------------|--|----------------------|---------|
| a Liquefied petroleum gas (LPG) | \$ 50/000* | | \$ | 426 |
| b "P Series" fuels | .50/ 000* | | | 427 |
| c Compressed natural gas (CNG) (GGE = 121 cu. ft.) | .50/ 000* | | | 428 |
| d Liquefied hydrogen | .50 | | | 429 |
| e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .50/ 000* | | | 430 |
| f Liquid fuel derived from biomass | .50/ 000* | | | 431 |
| g Liquefied natural gas (LNG) | .50/ 000* | | | 432 |
| h Liquefied gas derived from biomass | .50/ 000* | | | 436 |
| i Compressed gas derived from biomass (GGE = 121 cu. ft.) | .50/ 000* | | | 437 |

*This rate applies after December 31, 2009.

BRIGHAM YOUNG UNIVERSITY
Form 990-T
Year 2009
87-0217280
Attachment No. 2

| | |
|--|-------------------|
| Software/Computer | 2,852 |
| Non-Capital Equipment & Tools | 1,312 |
| Contract Services | 40,262 |
| Supplies | 9,736 |
| Printing & Copying | 416 |
| Postage & Mailing | 4,780 |
| 50% of Food & Entertainment | 1,328 |
| Utilities & Telephone | 12,818 |
| Advertising | 43,022 |
| Uniforms/Laundry | 11,031 |
| Employee Development | 252 |
| Rents | 36,758 |
| Insurance | - |
| Credit Card Charges | 27,055 |
| Travel | 312 |
| Prizes and Awards | - |
| Oil Depletion | 128 |
| Domestic Production Activities Deduction | 57 |
| Other | 17,524 |
| | <u>\$ 209,642</u> |

BRIGHAM YOUNG UNIVERSITY
Form 990-T
Year 2009
87-0217280
Attachment No. 1

Part I: Line 5 - Income from Partnerships and S Corporations:

| Partnership | EIN | % Ownership | Income (Loss) |
|--|------------|----------------|--------------------|
| Disallowed carryover from 2007 | | | (37,637 00) |
| T-Splines, Inc | 20-5578874 | 4.9742% | 2,887 00 |
| Procerus Technologies LC | 20-0633766 | 2.9888% | 2,194.00 |
| Gas Drill (80-5) Associates | 52-1190760 | 1.3180% | 339.00 |
| Advanced Composite Solutions, LLC | 20-8718903 | 3.3926% 0 | (19,729 00) |
| IDC Holding Company LLC | 26-3829244 | 0.1874% | 10,793 00 |
| Anaerobic Digestion Technologies | 27-1127360 | 5.5000% | 145 00 |
| Sbiomed Founders, LLC | 20-3343923 | 0.7334% | (231.00) |
| Total | | | (41,239 00) |
| Disallowed to be Carried Over | | | 41,239 00 |
| Net Taxable Income/Loss on Return | | | - |

Corporate Passive Activity Loss and Credit Limitations**2009**

► See separate instructions.
► Attach to the corporation's tax return (personal service corporations and closely held corporations only).

Name

BRIGHAM YOUNG UNIVERSITY

Employer identification number

87-0217280

Part I 2009 Passive Activity Loss

Caution: See the instructions and complete Worksheets 1 and 2 before completing Part I.

| | | | | | |
|-----------|--|-----------|---|--|---|
| 1a | Current year income (from Worksheet 2, column (a)) | 1a | | | |
| b | Current year deductions and losses (from Worksheet 2, column (b)) | 1b | (| |) |
| c | Prior year unallowed losses (from Worksheet 2, column (c)) | 1c | (| |) |
| d | Combine lines 1a, 1b, and 1c. If the result is net income or zero, see instructions | 1d | | | |
| 2 | Closely held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line | 2 | | | |
| 3 | Unallowed passive activity deductions and losses. Combine lines 1d and 2. If the result is net income or zero, see the instructions for lines 1d and 3. Otherwise, go to line 4 | 3 | | | |
| 4 | Total deductions and losses allowed. Add the income, if any, on lines 1a and 2 and enter the result (see instructions) | 4 | | | |

Part II 2009 Passive Activity Credits

Caution: See the instructions and complete Worksheet 5 before completing Part II.

| | | | | | |
|-----------|---|-----------|-------|-------|--|
| 5a | Current year credits (from Worksheet 5, column (a)) | 5a | 3,575 | | |
| b | Prior year unallowed credits (from Worksheet 5, column (b)) | 5b | 4,422 | | |
| 6 | Add lines 5a and 5b | 6 | | 7,997 | |
| 7 | Enter the tax attributable to net passive income and net active income (see instructions) | 7 | | 0 | |
| 8 | Unallowed passive activity credit. Subtract line 7 from line 6. If the result is zero or less, enter -0- | 8 | | 7,997 | |
| 9 | Allowed passive activity credit. Subtract line 8 from line 6 (see instructions) | 9 | | 0 | |

Part III Election To Increase Basis of Credit Property

10 If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and the corporation elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check this box (see instructions) ☐

11 Name of passive activity disposed of ►

12 Description of the credit property for which the election is being made ►

13 Amount of unallowed credit that reduced the property's basis ► \$

Domestic Production Activities Deduction

► Attach to your tax return. ► See separate instructions.

Name(s) as shown on return

BRIGHAM YOUNG UNIVERSITY

Identifying number

87-0217280

| | | | | |
|---|----------|--|-----------|---------------|
| 1 Domestic production gross receipts (DPGR) | | | 1 | |
| 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 | 2 | | | |
| 3 Enter deductions and losses allocable to DPGR (see instructions) | 3 | | | |
| 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 | 4 | | | |
| 5 Add lines 2 through 4 | | | 5 | |
| 6 Subtract line 5 from line 1 | | | 6 | |
| 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) | | | 7 | 955 |
| 8 Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 | | | 8 | 955 |
| 9 Amount allocated to beneficiaries of the estate or trust (see instructions) | | | 9 | |
| 10 Qualified production activities income. Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20 | | | 10 | 955 |
| 11 Income limitation (see instructions): <ul style="list-style-type: none"> • Individuals, estates, and trusts Enter your adjusted gross income figured without the domestic production activities deduction • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) | | | 11 | 51,242 |
| 12 Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20 | | | 12 | 955 |
| 13 Enter 6% of line 12 | | | 13 | 57 |
| 14 Form W-2 wages (see instructions) | | | 14 | |
| 15 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) | | | 15 | 33,992 |
| 16 Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18 | | | 16 | 33,992 |
| 17 Amount allocated to beneficiaries of the estate or trust (see instructions) | | | 17 | |
| 18 Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16 | | | 18 | 33,992 |
| 19 Form W-2 wage limitation. Enter 50% of line 18 | | | 19 | 16,996 |
| 20 Enter the smaller of line 13 or line 19 | | | 20 | 57 |
| 21 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 | | | 21 | |
| 22 Expanded affiliated group allocation (see instructions) | | | 22 | |
| 23 Domestic production activities deduction. Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return | | | 23 | 57 |

Section B—Alternative Simplified Credit (continued).

| | | | | |
|-----------|---|-----------|--|--|
| 33 | Add lines 23 and 32 | 33 | | |
| 34 | Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached | 34 | | |

Section C—Summary

| | | | | |
|-----------|--|-----------|--------------|--|
| 35 | Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) | 35 | | |
| 36 | Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- | 36 | | |
| 37 | Credit for increasing research activities from partnerships, S corporations, estates, and trusts | 37 | 3,575 | |
| 38 | Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800 | 38 | 3,575 | |
| 39 | Amount allocated to beneficiaries of the estate or trust (see instructions) | 39 | | |
| 40 | Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800 | 40 | | |

Credit for Increasing Research Activities

► Attach to your tax return.

OMB No 1545-0619

2009
Attachment
Sequence No **81**

Name(s) shown on return

Identifying number

BRIGHAM YOUNG UNIVERSITY

87-0217280

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

| | | | | |
|-----------|---|-----------|-----------|---|
| 1 | Certain amounts paid or incurred to energy consortia (see instructions) | | 1 | |
| 2 | Basic research payments to qualified organizations (see instructions) | 2 | | |
| 3 | Qualified organization base period amount | 3 | | |
| 4 | Subtract line 3 from line 2. If zero or less, enter -0- | | 4 | |
| 5 | Wages for qualified services (do not include wages used in figuring the work opportunity credit) | 5 | | |
| 6 | Cost of supplies | 6 | | |
| 7 | Rental or lease costs of computers (see instructions) | 7 | | |
| 8 | Enter the applicable percentage of contract research expenses (see instructions) | 8 | | |
| 9 | Total qualified research expenses. Add lines 5 through 8 | 9 | | |
| 10 | Enter fixed-base percentage, but not more than 16% (see instructions) | 10 | | % |
| 11 | Enter average annual gross receipts (see instructions) | 11 | | |
| 12 | Multiply line 11 by the percentage on line 10 | 12 | | |
| 13 | Subtract line 12 from line 9. If zero or less, enter -0- | 13 | | |
| 14 | Multiply line 9 by 50% (.50) | 14 | | |
| 15 | Enter the smaller of line 13 or line 14 | | 15 | |
| 16 | Add lines 1, 4, and 15 | | 16 | |
| 17 | Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached | | 17 | |

Section B—Alternative Simplified Credit. Skip this section if you are completing Section A.

| | | | | |
|-----------|---|-----------|-----------|--|
| 18 | Certain amounts paid or incurred to energy consortia (see the line 1 instructions) | | 18 | |
| 19 | Basic research payments to qualified organizations (see the line 2 instructions) | 19 | | |
| 20 | Qualified organization base period amount (see the line 3 instructions) | 20 | | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- | | 21 | |
| 22 | Add lines 18 and 21 | | 22 | |
| 23 | Multiply line 22 by 20% (.20) | | 23 | |
| 24 | Wages for qualified services (do not include wages used in figuring the work opportunity credit) | 24 | | |
| 25 | Cost of supplies | 25 | | |
| 26 | Rental or lease costs of computers (see the line 7 instructions) | 26 | | |
| 27 | Enter the applicable percentage of contract research expenses (see the line 8 instructions) | 27 | | |
| 28 | Total qualified research expenses. Add lines 24 through 27 | 28 | | |
| 29 | Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31 | 29 | | |
| 30 | Divide line 29 by 6.0 | 30 | | |
| 31 | Subtract line 30 from line 28. If zero or less, enter -0- | 31 | | |
| 32 | Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06) | | 32 | |

For Paperwork Reduction Act Notice, see instructions.

Cat No 13700H

Form **6765** (2009)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

| 24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No | | 24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | |
|--|-------------------------------|--|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | | 25 | |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | | | | | | | |
| | | % | | | S/L - | | | |
| | | % | | | S/L - | | | |
| | | % | | | S/L - | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | 28 | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | 29 | |

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

| | Yes | No |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2009 tax year (see instructions): | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2009 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2009Attachment
Sequence No **67**

Name(s) shown on return

BRIGHAM YOUNG UNIVERSITY

Business or activity to which this form relates

FORM 990-T

Identifying number

87-0217280**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

| | | | |
|-----------|---|------------------------------|------------------|
| 1 | Maximum amount. See the instructions for a higher limit for certain businesses | 1 | \$250,000 |
| 2 | Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 | Threshold cost of section 179 property before reduction in limitation (see instructions) | 3 | \$800,000 |
| 4 | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| 6 | (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
| 7 | Listed property. Enter the amount from line 29 | 7 | |
| 8 | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 | Tentative deduction. Enter the smaller of line 5 or line 8 | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2008 Form 4562 | 10 | |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 | Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶ | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

| | | | |
|-----------|---|-----------|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

| | | | |
|-----------|--|-----------|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2009 | 17 | 43,645 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---------------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | 141,119 | 7 YRS. | HY | S/L | 8,856 |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | MM | S/L | |

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----------------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | | | |
|-----------|---|-----------|--------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 52,501 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat No 12906N

Form **4562** (2009)

13 Registered Credit Card Issuers

Registration No. ►

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|------------|-------------|----------------------|---------|
| a Diesel fuel sold for the exclusive use of a state or local government | \$.243 | | \$ | 360 |
| b Kerosene sold for the exclusive use of a state or local government | .243 | | | 346 |
| c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044* | 218/ .043* | | | 369 |

*This rate applies after December 31, 2009.

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 6 in the Instructions for Form 4136 for the credit rate.

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|-------------------------|-----------------|----------|-------------|----------------------|---------|
| a Nontaxable use | | \$.197 | | \$ | 309 |
| b Exported | | .198 | | | 306 |

15 Diesel-Water Fuel Emulsion Blending

Registration No. ►

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------|----------|-------------|----------------------|---------|
| Blender credit | \$.046 | | \$ | 310 |

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--|----------|-------------|----------------------|---------|
| a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001 | \$.001 | | \$ | 415 |
| b Exported dyed kerosene | .001 | | | 416 |

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70), Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g, or the proper line of other returns. ►

| | | | |
|-----------|----|-------|--|
| 17 | \$ | 6,273 | |
|-----------|----|-------|--|

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS
 EMPLOYER IDENTIFICATION NUMBER 23-7300405
 50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2009

The corporations listed hereby consent to the following apportionment plans and elections for the year ended December 31, 2009 under the Internal Revenue Code sections indicated. The original consent agreement is filed with the IRS Center, Ogden, Utah 84201-0027.

| NAME OF ENTITY | EIN | Tax Year End | Controlled Group Consent Apportionment of Items | | | | | | | | | |
|---|------------|-----------------|---|--------------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------------|-------------------------------------|------------------------------------|--|--|
| | | | \$11(b) \$50,000 Bracket | \$11(b) \$25,000 Bracket | \$11(b) \$9,925,000 Bracket | \$11(b) 5% Add'l Bracket | \$11(b) 3% Add'l Bracket | \$38(c) \$25,000 Limitation | \$55(d)(2) \$40,000 AMT Exmpt | \$179(b) \$250,000 Deduction | \$6655(g)(2) \$1,000,000 Threshold | |
| | | | | | | | | | | | | |
| SUBURBAN LAND RESERVE, INC 5 TRIAD CENTER, SUITE 325 SALT LAKE CITY, UTAH 84180 | 87-0687704 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TAYLOR CREEK MANAGEMENT COMPANY 13754 DESERET LANE ST. CLOUD, FLORIDA 34773 | 59-3439096 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | \$40,000 | 0 | 0 | |
| WESTERN WATER IRRIGATION COMPANY P O BOX 2308 TRI-CITIES, WASHINGTON 99302 | 91-1627746 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTALS | | | \$50,000 | \$25,000 | \$9,925,000 | \$11,750 | \$100,000 | \$25,000 | \$40,000 | \$250,000 | \$1,000,000 | |

CORPORATION OF THE PRESIDENT OF THE
 CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

By *Craig L. Christensen*
 Craig L. Christensen - Authorized Agent

Date 4 Mar 10

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS
EMPLOYER IDENTIFICATION NUMBER: 23-7300405
50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

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| | | | | | | | | | | | | |
| CITY CREEK RESERVE, INC. 15 E SOUTH TEMPLE ST., ROOM 800 SALT LAKE CITY, UTAH 84150 | 20-8152281 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DESERET MANAGEMENT CORPORATION 60 EAST SOUTH TEMPLE STREET SALT LAKE CITY, UTAH 84111 | 87-0274433 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| ENSIGN PEAK ADVISORS, INC 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150 | 84-1432969 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| FARMLAND RESERVE, INC 139 E SOUTH TEMPLE ST., SUITE 110 SALT LAKE CITY, UTAH 84111 | 87-0569880 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| POLYNESIAN CULTURAL CENTER 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762 | 99-0109908 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| POLYNESIAN CULTURAL CENTER PROPERTIES, INC. 55-109 LANILOA STREET LAIE, HAWAII 96762 | 99-0199388 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| PROPERTY RESERVE, INC 5 TRIAD CENTER, SUITE 650 SALT LAKE CITY, UTAH 84180 | 87-6128054 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$1,000 | 0 | |

THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

EMPLOYER IDENTIFICATION NUMBER: 23-7300405

50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2009

The corporations listed hereby consent to the following apportionment plans and elections for the year ended December 31, 2009 under the Internal Revenue Code sections indicated. The original consent agreement is filed with the IRS Center, Ogden, Utah 84201-0027.

| NAME OF ENTITY | EIN | Tax Year End | Controlled Group Consent Apportionment of Items | | | | | | | | | | | |
|--|------------|-----------------|---|--------------------------------|-----------------------------------|--------------------------------|----------------------------------|-----------------------|-------------------------|-----------------------|---------------------------|---|---|--|
| | | | \$11(b) \$50,000 Bracket | \$11(b) \$25,000 Bracket | \$11(b) \$9,925,000 Bracket | \$11(b) 5% Add'l Bracket | \$11(b) 3% Add'l \$100,000 | \$38(c) Limitation | \$55(d)(2) AMT Exmpt | \$179(b) Deduction | \$6655(g)(2) Threshold | | | |
| | | | | | | | | | | | | | | |
| PARENT COMPANY CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150 | 23-7300405 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>COMPONENT MEMBERS</u> | | | | | | | | | | | | | | |
| AGRESERVES, INC 139 E SOUTH TEMPLE ST., SUITE 110 SALT LAKE CITY, UTAH 84111 | 87-0481574 | 12/31/2009 | \$50,000 | \$25,000 | \$9,925,000 | \$11,750 | \$100,000 | \$25,000 | \$0 | \$249,000 | \$1,000,000 | | | |
| BONNEVILLE HOLDING COMPANY 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150 | 74-2368286 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| BRIGHAM YOUNG UNIVERSITY PROVO, UTAH 84602 | 87-0217280 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| BRIGHAM YOUNG UNIVERSITY - HAWAII 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762 | 99-0083825 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| BRIGHAM YOUNG UNIVERSITY - IDAHO 290 KIMBALL REXBURG, IDAHO 83460-1695 | 82-0207699 | 12/31/2009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

2009 Informational Tax Reporting Statement

Account No Taxpayer ID Page
872-404349 87-0217280 1 of 2

Payer's Name and Address:
National Financial Services LLC
200 LIBERTY ST. 5TH FLR
NEW YORK, NY 10281-5500

Federal ID Number: 04-3523567

BRIGHAM YOUNG UNIVERSITY
STEVEN THORLEY EQUITY ACCOUNT
438 TANNER BUILDING
PROVO UT 84602

Private Access: 800-544-5704
Visit Us Online: Fidelity.com

*This information is not reported to the IRS. It may assist you in tax return preparation.

2009 Dividends and Distributions *

Amount

| | |
|--|----------|
| 1a Total Ordinary Dividends..... | 7,985.56 |
| 1b Qualified Dividends..... | 5,504.54 |
| 2a Total Capital Gain Distributions (Includes 2b - 2d)..... | 37.36+ |
| 2b Capital Gains that represent Unrecaptured 1250 Gain..... | 0.00 |
| 2c Capital Gains that represent Section 1202 Gain..... | 0.00 |
| 2d Capital Gains that represent Collectibles (28%) Gain..... | 0.00 |
| 3 Nondividend Distributions..... | 0.00 |
| 4 Federal Income Tax Withheld..... | 2,246.41 |
| 5 Investment Expenses..... | 0.00 |
| 6 Foreign Tax Paid..... | 0.00 |
| 7 Foreign Country or U.S. Possession..... | 0.00 |
| 8 Cash Liquidation Distributions..... | 0.00 |
| 9 Non-Cash Liquidation Distributions..... | 0.00 |

2009 Interest Income *

Amount

| | |
|--|-------|
| 1 Interest Income..... | 19.47 |
| 2 Early Withdrawal Penalty..... | 0.00 |
| 3 Interest on U.S. Savings Bonds and Treas. Obligations..... | 0.00 |
| 4 Federal Income Tax Withheld..... | 5.45 |
| 5 Investment Expenses..... | 0.00 |
| 6 Foreign Tax Paid..... | 0.00 |
| 7 Foreign Country or U.S. Possession..... | 0.00 |
| 8 Tax-Exempt Interest..... | 0.00 |
| 9 Specified Private Activity Bond Interest..... | 0.00 |

2009 Miscellaneous Income *

Amount

| | |
|---|------|
| 2 Royalties..... | 0.00 |
| 4 Federal Income Tax Withheld..... | 0.00 |
| 8 Substitute Payments in Lieu of Dividends or Interest..... | 0.00 |

Summary of 2009 Proceeds From Broker and Barter Exchange Transactions *

Amount

| | |
|--------------------------------------|-------------|
| Gross Proceeds Less Commissions..... | 109,868.35† |
|--------------------------------------|-------------|

† Gross Proceeds from each of your security transactions are reported individually on the next page of this statement.

+ Corporate tax rules tax net capital gains at regular corporate rates.

*Our records indicate that you are an exempt recipient for 1099 reporting purposes. This statement provided is based on IRS information reporting requirements for individuals as of the preparation date and is NOT furnished to the IRS. You may be subject to different income tax reporting requirements. Please contact your tax advisor if you have any questions.

2009 Informational Tax Reporting Statement

Account No Taxpayer ID Page
872-404349 87-0217280 2 of 2



2009 Informational Tax Reporting Statement

Account No. 272-404330 Taxpayer ID 87-0217280 Page 1 of 2

Payer's Name and Address:
National Financial Services LLC
200 LIBERTY ST. 5TH FLR
NEW YORK, NY 10281-5500

BRIGHAM YOUNG UNIVERSITY
STEVEN THORLEY FIXED ACCOUNT
438 TANNER BUILDING
PROVO UT 84602

Federal ID Number: 04-3523567
Private Access: 800-544-5704
Visit Us Online: Fidelity.com

*This information is not reported to the IRS. It may assist you in tax return preparation.

2009 Dividends and Distributions *

| | Amount |
|--|----------|
| 1a Total Ordinary Dividends..... | 1,382.36 |
| 1b Qualified Dividends..... | 0.00 |
| 2a Total Capital Gain Distributions (Includes 2b - 2d)..... | 22.40+ |
| 2b Capital Gains that represent Unrecaptured 1250 Gain..... | 0.00 |
| 2c Capital Gains that represent Section 1202 Gain..... | 0.00 |
| 2d Capital Gains that represent Collectibles (28%) Gain..... | 0.00 |
| 3 Nondividend Distributions..... | 0.00 |
| 4 Federal Income Tax Withheld..... | 393.33 |
| 5 Investment Expenses..... | 0.00 |
| 6 Foreign Tax Paid..... | 0.00 |
| 7 Foreign Country or U.S. Possession..... | 0.00 |
| 8 Cash Liquidation Distributions..... | 0.00 |
| 9 Non-Cash Liquidation Distributions..... | 0.00 |

2009 Interest Income *

| | Amount |
|--|--------|
| 1 Interest Income..... | 22.97 |
| 2 Early Withdrawal Penalty..... | 0.00 |
| 3 Interest on U.S. Savings Bonds and Treas. Obligations..... | 0.00 |
| 4 Federal Income Tax Withheld..... | 6.43 |
| 5 Investment Expenses..... | 0.00 |
| 6 Foreign Tax Paid..... | 0.00 |
| 7 Foreign Country or U.S. Possession..... | 0.00 |
| 8 Tax-Exempt Interest..... | 0.00 |
| 9 Specified Private Activity Bond Interest..... | 0.00 |

2009 Miscellaneous Income *

| | Amount |
|---|--------|
| 2 Royalties..... | 0.00 |
| 4 Federal Income Tax Withheld..... | 0.00 |
| 8 Substitute Payments in Lieu of Dividends or Interest..... | 0.00 |

Summary of 2009 Proceeds From Broker and Barter Exchange Transactions *

| | Amount |
|--------------------------------------|--------|
| Gross Proceeds Less Commissions..... | 0.00† |

† Gross Proceeds from each of your security transactions are reported individually on the next page of this statement

+ Corporate tax rules tax net capital gains at regular corporate rates.

*Our records indicate that you are an exempt recipient for 1099 reporting purposes. This statement provided is based on IRS information reporting requirements for individuals as of the preparation date and is NOT furnished to the IRS. You may be subject to different income tax reporting requirements. Please contact your tax advisor if you have any questions.



2009 Informational Tax Reporting Statement

Account No. 272-404330 Taxpayer ID 87-0217280 Page 2 of 2

☐ CORRECTED (if checked)

OMB No 1545-0115

2009

Form 1099-MISC

Miscellaneous Income

Copy B - For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

PAYER'S federal ID number

13-2922432

RECIPIENT'S ID number

87-0217280

| | | | | | |
|--|--|--|--|---|-----------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no Copyright Clearance Center 222 Rosewood Drive Danvers, MA 01923 (978) 646-2800 | | 1 Rents \$ | 2 Royalties \$ 65.15 | <p>3 Other income \$</p> <p>4 Federal income tax withheld \$ 22.53</p> <p>5 Fishing boat proceeds \$</p> <p>6 Medical and health care payments \$</p> | |
| RECIPIENT'S name, address, city, state, and ZIP code Brigham Young Univ A-153 ASB Provo, UT 84602 | | 7 Nonemployee compensation \$ | 8 Substitute payments in lieu of dividends or interest \$ | | |
| | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds \$ | | |
| | | 11 <input type="checkbox"/> | 12 <input type="checkbox"/> | | |
| Account number (see instructions) 2000030174 | | 13 Excess golden parachute payments \$ | 14 Gross proceeds paid to an attorney \$ | <p>15a Section 409A deferrals \$</p> <p>15b Section 409A income \$</p> | |
| | | 16 State tax withheld \$ | 17 State/Payer's state no | | 18 State income \$ |
| | | | | | |

Form 1099-MISC

TFP0106_nm_100128055433-626568

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipients

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES, Estimated Tax for Individuals. Individuals must report as explained for box 7 below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return.

Boxes 1 and 2. Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, rented personal property as a business, or you and your spouse elected to be treated as a qualified joint venture, report on Schedule C or C-EZ (Form 1040). For royalties on timber, coal, and iron ore, see Pub 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, payments from a former employer because you are serving in the Armed Forces or the National Guard for a period of 30 or fewer days, or other taxable income. See Pub 525. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number. See Form W-9, Request for Taxpayer Identification Number and Certification, and Pub 505, for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C or C-EZ (Form 1040). See Pub 334.

Box 6. For individuals, report on Schedule C or C-EZ (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments in this box are SE income, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee and cannot get this form corrected, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete and attach to your return Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040.

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C or C-EZ (Form 1040).

Box 10. Report this amount on line 8 of Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040. See "Total Tax" in the Form 1040 instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments.

1099-MISC / COPY B

☐ CORRECTED (if checked)

| | | | | | | |
|---|-----------------------------------|--|--|--|---|---------------------------------|
| PAYER'S name, street address, city, state, ZIP code, and telephone no CONOCOPHILLIPS COMPANY OWNER RELATIONS UNIT PO BOX 7500 BARTLESVILLE, OK 74005-7500 | | 1 Rents | OMB No 1545-0115 | | 2009 Form 1099-MISC | Miscellaneous Income |
| | | 2 Royalties | \$94.01 | | | |
| PAYER'S federal identification number 73-0400345 | RECIPIENT'S identification number | 3 Other Income | 4 Federal income tax withheld \$32.11 | | Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. | |
| RECIPIENT'S name, street address, city, state, and ZIP code CO3 MARY ALICE WOOLLEY ENDOWMENT FUND FOR BYU J REUBEN CLARK LAW SCHOOL PO BOX 28000 PROVO, UT 84602 | | 5 Fishing boat proceeds | 6 Medical and health care payments | | | |
| | | 7 Nonemployee compensation | 8 Substitute payments in lieu of dividends or interest | | | |
| | | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 10 Crop insurance proceeds | | | |
| | | 11 | 12 | | | |
| Account number (see instructions) CO3000000000311128 | | 13 Excess golden parachute payments | 14 Gross proceeds paid to an attorney | | | |
| 15a Section 409A deferrals | 15b Section 409A income | 16 State tax withheld See Detail | 17 State/Payer's state no | | 18 State income | |
| Form 1099-MISC | | Total Net Amount \$47.45 | Net Working Interest | | | |

(keep for your records) Department of the Treasury - Internal Revenue Service

1099-Misc Instructions for Recipients

Account number May show an account or other unique number the payer assigned to distinguish your account

Amounts shown may be subject to self-employment (SE) tax If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES, Estimated Tax for Individuals. Individuals must report as explained for box 7 below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return.

Boxes 1 and 2 Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, rented personal property as a business, or you and your spouse elected to be treated as a qualified joint venture, report on Schedule C or C-EZ (Form 1040). For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3 Generally, report this amount on the "Other income" line of Form 1040 and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, payments from a former employer because you are serving in the Armed Forces or the National Guard for a period of 30 or fewer days, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040).

Box 4 Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number. See Form W-9, Request for Taxpayer Identification Number and Certification, and Pub. 505, for more information. Report this amount on your income tax return as tax withheld.

Box 5 An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C or C-EZ (Form 1040). See Pub. 334.

Box 6 For individuals, report on Schedule C or C-EZ (Form 1040).

Box 7 Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments in this box are

SE income, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee and cannot get this form corrected, report the amount from box 7 on Form 1040, line 7 (or Form 1040 NR, line 8). You must also complete and attach to your return Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Box 8 Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040.

Box 9 If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C or C-EZ (Form 1040).

Box 10 Report this amount on line 8 of Schedule F (Form 1040).

Box 13 Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 instructions for where to report.

Box 14 Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040. See "Total Tax" in the Form 1040 instructions.

Boxes 16-18 Shows state or local income tax withheld from the payments.

1099-MISC PAYMENT DETAIL PRINTED ON: 01/26/2010

| Source | Account Number | Net Amount | Production Taxes | 1099 Box/Amount | ST | Telephone Number |
|--------|--------------------|------------|------------------|---|----|------------------|
| CO3 | CO3000000000311128 | \$47.45 | \$8.42 | Box 2 \$94.01 Box 4 \$32.11 Box 16 \$6.03 | NM | (918)661-0903 |
| | | \$47.45 | \$8.42 | | | |

BRIGHAM YOUNG UNIVERSITY
Form 990-T
Year 2009
87-0217280
Attachment No. 4

Part IV: Line 44f - Other Payments

Federal tax withheld on Form 1099

| | |
|----------------------------|----------|
| ConcoPhillips Company | 32.11 |
| Copyright Clearance Center | 22.53 |
| Fidelity Investments | 393.33 |
| Fidelity Investments | 6.43 |
| Fidelity Investments | 2,246.41 |
| Fidelity Investments | 5.45 |

| |
|-----------------|
| <u>2,706.26</u> |
|-----------------|

BRIGHAM YOUNG UNIVERSITY

Form 990-T

Year 2009

87-0217280

Attachment No. 3

Part V: Line 1 - Foreign Bank Accounts:

Bank accounts located in the following foreign countries:

Austria
France
Israel
Spain
United Kingdom

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☐ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

| | | | |
|---|--|--|--------------------------------|
| Type or print File by the extended due date for filing the return. See instructions. | Name of Exempt Organization | | Employer identification number |
| | Number, street, and room or suite no. If a P.O. box, see instructions. | | For IRS use only |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. | | |

Check type of return to be filed (File a separate application for each return).

- | | | | |
|--------------------------------------|---|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

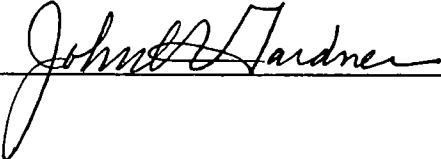
- The books are in the care of ☐ Telephone No. ☐ () FAX No. ☐ ()
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until , 20 .
- For calendar year , or other tax year beginning , 20 , and ending , 20 .
- If this tax year is for less than 12 months, check reason. ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension

| | | |
|--|-----------|----|
| 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 8a | \$ |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b | \$ |
| c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 8c | \$ |

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **Director Reg. Accounting** Date **April 27, 2010**

Part II Allowable Credit (Continued)**Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

| | | | | |
|------------|---|------------|--|--|
| 20 | Multiply line 16 by 75% | 20 | | |
| 21 | Enter the greater of line 15 or line 20 | 21 | | |
| 22 | Subtract line 21 from line 13. If zero or less, enter -0- | 22 | | |
| 23 | Subtract line 19b from line 22. If zero or less, enter -0- | 23 | | |
| 24 | Enter the amount from Form 8844, line 10 or line 12 | 24 | | |
| 25 | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24 | 25 | | |
| 26 | Subtract line 15 from line 13. If zero or less, enter -0- | 26 | | |
| 27 | Add lines 19b and 25 | 27 | | |
| 28 | Subtract line 27 from line 26. If zero or less, enter -0- | 28 | | |
| 29a | Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468) | 29a | | |
| b | Enter the work opportunity credit from Form 5884, line 10 or line 12 | 29b | | |
| c | Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16 | 29c | | |
| d | Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20 | 29d | | |
| e | Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38 | 29e | | |
| f | Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12 | 29f | | |
| g | Enter the qualified railroad track maintenance credit from Form 8900, line 12 | 29g | | |
| 30 | Add lines 29a through 29g | 30 | | |
| 31 | Enter the smaller of line 28 or line 30 | 31 | | |
| 32 | Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 49 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2c | 32 | | |

Part II Allowable Credit

| | | |
|--|------------|------------|
| 9 Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | 9 |
| 10 Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 36 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 | | 10 |
| 11 Add lines 9 and 10 | | 11 |
| 12a Foreign tax credit | 12a | |
| b Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24 | 12b | |
| c Add lines 12a and 12b | | 12c |
| 13 Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a | | 13 |
| 14 Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0- | 14 | |
| 15 Enter 25% (25) of the excess, if any, of line 14 over \$25,000 (see instructions) | 15 | |
| 16 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 34 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 | 16 | |
| 17 Enter the greater of line 15 or line 16 | | 17 |
| 18a Subtract line 17 from line 13. If zero or less, enter -0- | | 18a |
| b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) | | 18b |
| c Add lines 18a and 18b | | 18c |
| 19a Enter the smaller of line 8 or line 18c C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization. | | 19a |
| b Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) | | 19b |
| c Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) | | 19c |

General Business Credit

► See separate instructions.
 ► Attach to your tax return.

OMB No 1545-0895

2009
 Attachment
 Sequence No **22**

Name(s) shown on return

BRIGHAM YOUNG UNIVERSITY

Identifying number

87-0217280

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

| | | | | |
|-----------|---|------------|--------------|--|
| 1a | Investment credit (Form 3468, Part II only) (attach Form 3468) | 1a | | |
| b | Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts) | 1b | | |
| c | Credit for increasing research activities (Form 6765). (Individuals: see instructions) | 1c | 7,997 | |
| d | Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity:) | 1d | | |
| e | Disabled access credit (Form 8826) (do not enter more than \$5,000) | 1e | | |
| f | Renewable electricity production credit (Form 8835) | 1f | | |
| g | Indian employment credit (Form 8845) | 1g | | |
| h | Orphan drug credit (Form 8820) | 1h | | |
| i | New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity:) | 1i | | |
| j | Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500) | 1j | | |
| k | Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity:) | 1k | | |
| l | Biodiesel and renewable diesel fuels credit (attach Form 8864) | 1l | | |
| m | Low sulfur diesel fuel production credit (Form 8896) | 1m | | |
| n | Distilled spirits credit (Form 8906) | 1n | | |
| o | Nonconventional source fuel credit (Form 8907) | 1o | | |
| p | Energy efficient home credit (Form 8908) | 1p | | |
| q | Energy efficient appliance credit (Form 8909) | 1q | | |
| r | Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity:) | 1r | | |
| s | Alternative fuel vehicle refueling property credit (Form 8911) | 1s | | |
| t | Credits for affected Midwestern disaster area employers (Form 5884-A) | 1t | | |
| u | Mine rescue team training credit (Form 8923) | 1u | | |
| v | Agricultural chemicals security credit (Form 8931) | 1v | | |
| w | Credit for employer differential wage payments (Form 8932) | 1w | | |
| x | Carbon dioxide sequestration credit (Form 8933) | 1x | | |
| y | Qualified plug-in electric drive motor vehicle credit (Form 8936) | 1y | | |
| z | Qualified plug-in electric vehicle credit (Form 8834, Part I only) | 1z | | |
| aa | Credit for contributions to selected community development corporations (only from partnerships and S corporations) | 1aa | | |
| bb | General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) | 1bb | | |
| 2 | Add lines 1a through 1bb | 2 | 7,997 | |
| 3 | Passive activity credits included on line 2 (see instructions) | 3 | | |
| 4 | Subtract line 3 from line 2 | 4 | | |
| 5 | Passive activity credits allowed for 2009 (see instructions) | 5 | | |
| 6 | Carryforward of general business credit to 2009. See instructions for the schedule to attach | 6 | | |
| 7 | Carryback of general business credit from 2010 (see instructions) | 7 | | |
| 8 | Current year credit. Add lines 4 through 7 | 8 | | |

5 Kerosene Used in Aviation (see Caution above line 1)

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|---|------------|-------------|----------------------|---------|
| a | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244 | \$.200 | | \$ | 417 |
| b | Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044* | 175/.000* | | | 355 |
| c | Nontaxable use (other than use by state or local government) taxed at \$.244 | .243 | | | 346 |
| d | Nontaxable use (other than use by state or local government) taxed at \$.219/.044* | .218/.043* | | | 369 |
| e | LUST tax on aviation fuels used in foreign trade | .001 | | | 433 |

*This rate applies after December 31, 2009.

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**Registration No. ►**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------|-------------|----------------------|---------|
| a Use by a state or local government | \$.243 | | \$ | 360 |
| b Use in certain intercity and local buses | .17 | | | 350 |

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**Registration No. ►**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

| | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------|-------------|----------------------|---------|
| a Use by a state or local government | \$.243 | } | \$ | 346 |
| b Sales from a blocked pump | .243 | | | |
| c Use in certain intercity and local buses | .17 | | | |

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**Registration No. ►**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|---|--------------|-------------|----------------------|---------|
| a | Use in commercial aviation (other than foreign trade) taxed at \$.219/.044* | \$ 175/.000* | | \$ | 355 |
| b | Use in commercial aviation (other than foreign trade) taxed at \$.244 | .200 | | | 417 |
| c | Nonexempt use in noncommercial aviation | .025/.200* | | | 418 |
| d | Other nontaxable uses taxed at \$.244 | .243 | | | 346 |
| e | Other nontaxable uses taxed at \$.219/.044* | .218/.043* | | | 369 |
| f | LUST tax on aviation fuels used in foreign trade | .001 | | | 433 |

*This rate applies after December 31, 2009.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here ☐ **See instructions and:**

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ (2) \$ (3) \$

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$

(2) Additional 3% tax (not more than \$100,000) \$

c Income tax on the amount on line 34

35c 7,546

36 Trusts Taxable at Trust Rates. See instructions for tax computation on page 16. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)

36

37 Proxy tax. See page 16 of the instructions

37

38 Alternative minimum tax

38

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies

39 7,546

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)

40a

b Other credits (see page 16 of the instructions)

40b

c General business credit. Attach Form 3800

40c

d Credit for prior year minimum tax (attach Form 8801 or 8827)

40d

e Total credits. Add lines 40a through 40d

40e

41 Subtract line 40e from line 39

41

42 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)

42

43 Total tax. Add lines 41 and 42

43

44a Payments: A 2008 overpayment credited to 2009

44a 29,616

b 2009 estimated tax payments

44b 95,750

c Tax deposited with Form 8868

44c 37,500

d Foreign organizations: Tax paid or withheld at source (see instructions)

44d

e Backup withholding (see instructions)

44e

f Other credits and payments: ☐ Form 2439

☒ Form 4136 6,273 ☒ Other 2,706 (Attach 4) Total

44f 8,979

45 Total payments. Add lines 44a through 44f

45 171,845

46 Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached ☐

46

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed

47

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid

48 164,299

49 Enter the amount of line 48 you want: Credited to 2010 estimated tax 100,000 Refunded

49 64,299

Part V Statements Regarding Certain Activities and Other Information (see instructions on page 17)

1 At any time during the 2009 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **See Attachment No. 3**

Yes No

☒ ☐

2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file.

☐ ☒

3 Enter the amount of tax-exempt interest received or accrued during the tax year \$

1,664,779

Schedule A—Cost of Goods Sold. Enter method of inventory valuation **LOWER OF COST OR MARKET**

1 Inventory at beginning of year

1 509,636

2 Purchases

2 1,659,492

3 Cost of labor

3

4a Additional section 263A costs (attach schedule)

4a

b Other costs (attach schedule)

4b

5 Total. Add lines 1 through 4b

5 2,169,128

6 Inventory at end of year

6 355,028

7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2

7 1,814,100

8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

Yes No

☐ ☒

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer *Brian Curran*

Date *11/11/10*

Title **CFO**

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no ()

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions on page 18)

1. Description of property

| | |
|-----|--|
| (1) | |
| (2) | |
| (3) | |
| (4) | |

2. Rent received or accrued

| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |

| | | |
|--------------|--------------|--|
| Total | Total | (b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶ |
|--------------|--------------|--|

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶**Schedule E—Unrelated Debt-Financed Income** (see instructions on page 19)

| 1. Description of debt-financed property | 2. Gross income from or allocable to debt-financed property | 3. Deductions directly connected with or allocable to debt-financed property | |
|--|---|--|--|
| | | (a) Straight line depreciation (attach schedule) | (b) Other deductions (attach schedule) |
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |

| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5 | 7. Gross income reportable (column 2 × column 6) | 8. Allocable deductions (column 6 × total of columns 3(a) and 3(b)) |
|---|---|---------------------------------|--|---|
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |

Enter here and on page 1, Part I, line 7, column (A). Enter here and on page 1, Part I, line 7, column (B)

Totals ▶**Total dividends-received deductions** included in column 8 ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions on page 20)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations | | | |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
| | | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |

Nonexempt Controlled Organizations

| 7. Taxable Income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
|-------------------|---|-------------------------------------|--|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B)

Totals ▶

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions on page 20)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule) | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col 3 plus col 4) |
|--------------------------|---|--|---------------------------------|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | Enter here and on page 1, Part I, line 9, column (A). | | | Enter here and on page 1, Part I, line 9, column (B). |

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions on page 21)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7 | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4) |
|--------------------------------------|---|---|---|---|--------------------------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals | Enter here and on page 1, Part I, line 10, col (A) | Enter here and on page 1, Part I, line 10, col (B) | | | | Enter here and on page 1, Part II, line 26 |

Schedule J—Advertising Income (see instructions on page 21)**Part I Income From Periodicals Reported on a Consolidated Basis**

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4) |
|--|-----------------------------|-----------------------------|---|-----------------------|---------------------|--|
| (1) Cougar Illust./Video Board | 62,532 | 37,760 | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals (carry to Part II, line (5)) | 62,532 | 37,760 | 24,772 | | | |

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4) |
|---------------------------|--|--|---|-----------------------|---------------------|--|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals from Part I | Enter here and on page 1, Part I, line 11, col (A) | Enter here and on page 1, Part I, line 11, col (B) | | | | Enter here and on page 1, Part II, line 27 |

Totals, Part II (lines 1-5)**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions on page 21)

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total. Enter here and on page 1, Part II, line 14 | | | |

Credit for Federal Tax Paid on Fuels

OMB No 1545-0162

2009
Attachment
Sequence No **23**

► See the separate instructions.

► Attach this form to your income tax return.

Name (as shown on your income tax return)

BRIGHAM YOUNG UNIVERSITY

Taxpayer identification number

87-0217280

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|----------|-------------|----------------------|---------|
| a | Off-highway business use | \$.183 | | | |
| b | Use on a farm for farming purposes | .183 | | | 362 |
| c | Other nontaxable use (see Caution above line 1) | 13 | 34,276 | \$ 6,273 | |
| d | Exported | 184 | | | 411 |

2 Nontaxable Use of Aviation Gasoline

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|--------------|-------------|----------------------|---------|
| a | Use in commercial aviation (other than foreign trade) | \$.15/.000* | | \$ | 354 |
| b | Other nontaxable use (see Caution above line 1) | .193/.043* | | | 324 |
| c | Exported | 194/.044* | | | 412 |
| d | LUST tax on aviation fuels used in foreign trade | 001 | | | 433 |

*This rate applies after December 31, 2009.

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here ► ☐

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|----------|-------------|----------------------|---------|
| a | Nontaxable use | \$ 243 | | | |
| b | Use on a farm for farming purposes | 243 | | \$ | 360 |
| c | Use in trains | 243 | | | 353 |
| d | Use in certain intercity and local buses (see Caution above line 1) | .17 | | | 350 |
| e | Exported | .244 | | | 413 |

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here ► ☐

| | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|--|----------|-------------|----------------------|---------|
| a | Nontaxable use taxed at \$ 244 | \$.243 | | | |
| b | Use on a farm for farming purposes | .243 | | \$ | 346 |
| c | Use in certain intercity and local buses (see Caution above line 1) | .17 | | | 347 |
| d | Exported | .244 | | | 414 |
| e | Nontaxable use taxed at \$.044 | .043 | | | 377 |
| f | Nontaxable use taxed at \$.219 | .218 | | | 369 |